

CAWP LABOR BULLETIN

CONSTRUCTORS
ASSOCIATION
OF WESTERN PENNSYLVANIA

CAWP Labor Bulletin #1-26

January 28, 2026

TO: CAWP Contractor Members

FROM: Richard J. Barcaskey, Executive Director

Important Accounting Disclosure Requirements for Multiemployer Pension Plans

Under the CAWP collective bargaining agreements, CAWP Contractor Members contribute to various pension plans on behalf of their union craft employees. These plans are known as **multiemployer pension plans**. Multiemployer plans allow employees who work for multiple employers during their careers to earn retirement benefits within a single pension plan.

The **Financial Accounting Standards Board (FASB)**—the organization that establishes accounting rules for U.S. companies—requires employers that participate in multiemployer pension plans to include specific disclosures in their financial statements. These requirements were issued in **Accounting Standards Update (ASU) 2011-09**.

Contractors must disclose the following information for **each significant multiemployer pension plan** in which they participate, as well as totals for all plans in the aggregate:

- The **legal name of the plan**, the **employer identification number (EIN)**, and the **plan number**
- The **amount of employer contributions** made to each significant plan and the total contributions made to all plans combined
- Whether the employer's contributions represent **more than 5% of total plan contributions**

- Identification of any plans that are subject to a **funding improvement plan**
- The **expiration date(s) of applicable collective bargaining agreements** and any **minimum funding arrangements**
- The plan's most recent certified **funded status**, commonly referred to as the plan's "**zone status**," as required under the **Pension Protection Act of 2006**

To assist CAWP Contractor Members with these disclosure requirements, the Association has compiled a spreadsheet containing key information about the applicable pension plans.

Please note that this spreadsheet is intended solely as a **reference tool**. Each contractor remains **fully responsible** for ensuring that all required disclosures are complete and accurate in their financial statements. Contractors must also calculate and report their own **employer contribution amounts** for each plan and in the aggregate.

If you have any questions regarding this information, please contact the CAWP office at 412-343-8000.

[Spreadsheet](#)

To learn about Labor Services offered to CAWP Contractors, watch this short [video!](#)



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